

Use Change on January 1, 2006 Roll
Penalty/Acre for Converting Agricultural Land s. 74.485
Conversion Occurring During Calendar Year 2005
Wisconsin Department of Revenue

County	More than 30 acres ¹	30 Acres or Less but at least 10 Acres ²	Less than 10 Acres ³
Adams	\$74	\$111	\$148
Ashland	\$34	\$52	\$69
Barron	\$61	\$92	\$123
Bayfield	\$47	\$71	\$95
Brown	\$105	\$157	\$210
Buffalo	\$74	\$111	\$148
Burnett	\$62	\$94	\$125
Calumet	\$82	\$123	\$164
Chippewa	\$59	\$88	\$118
Clark	\$47	\$70	\$93
Columbia	\$153	\$230	\$307
Crawford	\$70	\$104	\$139
Dane	\$273	\$409	\$545
Dodge	\$143	\$215	\$287
Door	\$116	\$175	\$233
Douglas	\$42	\$62	\$83
Dunn	\$82	\$123	\$164
Eau Claire	\$74	\$111	\$148
Florence	\$54	\$81	\$108
Fond du Lac	\$105	\$158	\$211
Forest	\$30	\$45	\$60
Grant	\$91	\$137	\$183
Green	\$114	\$171	\$228
Green Lake	\$99	\$149	\$199
Iowa	\$109	\$164	\$218
Iron	\$41	\$61	\$81
Jackson	\$56	\$84	\$112
Jefferson	\$150	\$224	\$299
Juneau	\$76	\$114	\$153
Kenosha	\$229	\$343	\$457
Kewaunee	\$100	\$150	\$200
La Crosse	\$108	\$163	\$217
Lafayette	\$111	\$167	\$222
Langlade	\$57	\$86	\$114
Lincoln	\$56	\$84	\$112
Manitowoc	\$75	\$113	\$151
Marathon	\$66	\$98	\$131
Marinette	\$69	\$104	\$138
Marquette	\$99	\$149	\$198

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County	30 Acres or Less		
	More than 30 acres 1	but at least 10 Acres 2	Less than 10 Acres 3
Menominee	\$0 *	\$0 *	\$0 *
Milwaukee	\$451	\$676	\$902
Monroe	\$78	\$117	\$155
Oconto	\$78	\$117	\$156
Oneida	\$45	\$67	\$90
Outagamie	\$117	\$175	\$234
Ozaukee	\$315	\$473	\$631
Pepin	\$78	\$117	\$157
Pierce	\$116	\$174	\$232
Polk	\$87	\$131	\$175
Portage	\$82	\$123	\$164
Price	\$38	\$56	\$75
Racine	\$219	\$329	\$439
Richland	\$82	\$123	\$164
Rock	\$152	\$228	\$304
Rusk	\$36	\$54	\$72
Saint Croix	\$170	\$255	\$340
Sauk	\$113	\$170	\$227
Sawyer	\$58	\$88	\$117
Shawano	\$82	\$123	\$164
Sheboygan	\$120	\$180	\$240
Taylor	\$36	\$54	\$72
Trempealeau	\$68	\$101	\$135
Vernon	\$72	\$108	\$144
Vilas	\$53	\$80	\$107
Walworth	\$204	\$307	\$409
Washburn	\$64	\$97	\$129
Washington	\$373	\$559	\$746
Waukesha	\$349	\$524	\$699
Waupaca	\$85	\$127	\$169
Waushara	\$91	\$136	\$181
Winnebago	\$162	\$243	\$324
Wood	\$59	\$88	\$117

1 5%, if the converted land is more then 30 acres.

2 7.5%, if converted land is 30 acres or less but at least 10 acres.

3 10%, if the converted land is less than 10 acres.

* Any penalty less than \$25 per acre will not be issued.